

**UNPUBLISHED**

UNITED STATES COURT OF APPEALS  
FOR THE FOURTH CIRCUIT

---

**No. 03-2473**

---

THOMAS E. TILLEY,

Petitioner - Appellant,

versus

UNITED STATES OF AMERICA,

Respondent - Appellee,

and

MARVIN HEDGEPEETH,

Party-in-interest.

---

Appeal from the United States District Court for the Western  
District of North Carolina, at Statesville. Richard L. Voorhees,  
District Judge. (CA-03-1-5)

---

Submitted: April 29, 2004

Decided: May 3, 2004

---

Before LUTTIG, WILLIAMS, and SHEDD, Circuit Judges.

---

Affirmed by unpublished per curiam opinion.

---

Thomas E. Tilley, Appellant Pro Se. Sara Ann Ketchum, Thomas J.  
Clark, UNITED STATES DEPARTMENT OF JUSTICE, Washington, D.C., for  
Appellee.

---

Unpublished opinions are not binding precedent in this circuit.  
See Local Rule 36(c).

PER CURIAM:

Thomas E. Tilley appeals from the district court's order dismissing his petition to quash a summons issued by the Internal Revenue Service. We have reviewed the record and find no reversible error. Accordingly, we affirm for the reasons stated by the district court. See Tilley v. United States, No. CA-03-1-5 (W.D.N.C. Oct. 24, 2003). We dispense with oral argument because the facts and legal contentions are adequately presented in the materials before the court and argument would not aid the decisional process.

AFFIRMED